

Integrated Learning Institute

Executive Director / CEO

EIN 900104408

CA · NTEE F02

FY ending 2024-06-30

June 9, 2026

This analysis benchmarks the total compensation of **Cynthia Moses, Executive Director / CEO** (\$64,280) against **every comparable organization** that fit the selection criteria — **209** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **68th** percentile of comparable organizations within the typical range

Benchmarked executive: Cynthia Moses — reported title “PRESIDENT”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

SECTOR	Organizations sharing the subject's NTEE classification (F02).
BUDGET	Total revenue between \$86,230 and \$193,053 — 0.67x to 1.50x the subject's \$128,702 (the band tightens as size grows).
GEOGRAPHY	Same NTEE major group (F), nationwide + budget 0.67–1.5x revenue.

209 organizations qualified on sector, size, and geography → **209** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$8,573	\$27,371	\$47,266	\$73,131	\$88,854	\$64,280
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■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to CA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fresh Aire Samaritan Counseling Center	MI	\$128,452	Ececutive Director	\$36,685	\$45,146	2023
Alaska Therapeutic Court Alumni	AK	\$129,360	Executive Di	\$1,350	\$1,495	2024
Wings Of Hope Recovery Services	OH	\$128,019	Director	\$72,332	\$88,721	2024
Richmondwayne County Halfway House	IN	\$127,551	Program Director	\$40,711	\$49,719	2024
Siouxland Cares About Substance Abuse	IA	\$127,423	Executive Director	\$58,548	\$74,240	2024
The Stillpoint Resources	CA	\$130,123	Executive Dir.	\$62,486	\$64,332	2023
The Courage To Speak Foundation Inc	CT	\$130,213	Ceo & Founder	\$52,000	\$58,131	2023
Tennessee Certification Board Inc	TN	\$126,995	Executive Director	\$66,433	\$80,869	2024
Serenity Recovery Of Western Kenucky Inc	KY	\$126,822	Managing Director	\$37,008	\$46,045	2024
Hdc Foundation Inc	FL	\$126,715	Vice President	\$68,495	\$72,596	2025
Upmc Western Behavioral Health Foundation	PA	\$130,735	President	\$51,624	\$59,619	2024
The Cromwell Center For Disabilities	ME	\$130,735	Executive Director	\$81,095	\$91,617	2025
Ali's Hope Foundation Inc	FL	\$131,213	Chairman	\$65,000	\$70,715	2024
Dustins Place Inc	IN	\$131,983	Executive Director	\$44,000	\$55,323	2023

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Wsk House Inc	MA	\$125,238	Ceo	\$3,300	\$3,535	2023
Kentucky Center For Grieving Children And Families Inc	KY	\$125,230	Executive Director	\$79,833	\$99,328	2024
Seeds Of Faith	AL	\$132,226	President	\$16,400	\$21,124	2023
Community Coalitions Of Virginia	VA	\$124,842	Coordinator	\$22,040	\$24,009	2025
Obed Apartments Inc	RI	\$124,781	President	\$52,490	\$60,009	2023
Above & Beyond Care	OH	\$124,516	Ceo	\$110,975	\$136,120	2024
Root Welness Center	NC	\$132,923	Founder Executive Director	\$63,693	\$74,250	2025
Tlr Realty	RI	\$133,126	President	\$52,490	\$60,009	2023
Emanuel Co Alcohol & Drug Inc	GA	\$123,717	Director	\$33,233	\$38,697	2024
Not My Child Inc	MD	\$134,101	Executive Di	\$52,000	\$57,963	2023
A New Beginning Pregnancy Resource	WV	\$123,182	Executive Di	\$43,651	\$54,734	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to CA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to CA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT 209 organizations. Compensation range \$247–\$341,107; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$128,702); for reference, expenses \$183,459 and assets \$55,848.
Revenue and expenses diverge this year — revenue may misrepresent operating size;

weigh the expense-based view.

ROLE MATCH	Cynthia Moses, reported title "PRESIDENT", benchmarked as Executive Director / CEO. The title maps directly to this role.
RELATED-ORG PAY	50 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.
OUTLIERS	3 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	68 th
Total compensation (D + F), as reported (no adjustments)	74 th
Reportable pay only (column D), adjusted	77 th
All sources (D + E + F), adjusted	51 st

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Cynthia Moses) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 209 similarly situated organizations (Same NTEE major group (F), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$64,280 is reasonable (approximately the 68th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.